

CURRENT USE QUALIFICATIONS AND APPLICATION PROCEDURES

The qualification and application procedures for current use valuation of property in lieu of fair and reasonable market valuation is quite specific as set out in Title 40-7-25.1 and 40-7-25.2 of the 1975 Code of Alabama. In order for property to qualify for current use valuation the property must be class 3 property which is defined as follows:

Class 3 property - All agricultural, forest, and residential property, and historic buildings and sites.

Agricultural and forest property - All real property used for raising, harvesting, and selling crops or for the feeding, breeding, management, raising, sale of, or the production of livestock..., or for the growing and sale of timber and forest products...

Residential property - Only real property, used by the owner thereof exclusively as the owner's single-family dwelling.

Historic buildings and sites - Regardless of the use to which such property is put, all buildings or structures (i) determined eligible by the state historic preservation officer for listing on the National register of Historic Places; or (ii) located in a registered historic district and certified by the United States Secretary of the Interior as being of historic significance to the district.

The primary focus of this article is to address the qualifications of agricultural and forest properties for current use valuation. Any taxpayer interested in obtaining current use valuation must make an application with the county assessing official between October 1 and January 1 of any given year. The application requests a description of the property and a general description of the use to which the property will be put. Aerial photographs may be required for forest property to be considered for current use valuation. The tax assessing official may request any additional information to aid him in determining whether the real property qualifies for current use value. Once current use valuation is granted by the county assessing official, the owner of the property is not required to repeat the application for subsequent years. Following the sale or other disposition of property valued at current use value, the new owner must apply for current use valuation between October 1 and January 1, otherwise, the property will be valued at its fair and reasonable market value.

The county assessing official will analyze the application to determine if the referenced property is qualified for current valuation. On parcels of 5 acres or less, the assessing official may require submission of additional data such as site management plans from the Alabama Forestry Commission.

APPLICATION FOR CURRENT USE APPRAISAL
FOR CLASS III PROPERTY

The undersigned hereby applies to the Tax Assessor of _____ County,
Alabama, to have the following described real property appraised for Ad Valorem Tax purposes at
Current Use value.

I. Taxpayer:

Present Ownership: _____
Mailing Address: _____
Telephone Number: _____

II. Description:

Uniform Parce No.:

CO.	TWP	AREA	SEC	1/4 SEC	BLK	PARCEL

Attach Aerial Photographs, If Available

Other Description: _____

Current Use of Property:

a. Row Crop: _____ Acres
b. Pasture Land: _____ Acres
c. Timber Land: _____ Acres
d. Homesite: _____ Acres
e. Historic Building
or site: _____ Acres
f. _____ Acres
Total Acreage: _____ Acres

III. Other Information:

Is all or any part of the above described property zoned by any governmental body or agency?

_____ YES _____ NO

If yes, for what purpose? _____

If property purchased within past five (5) years.....

a. Date of Purchase: _____ Deed Book _____ Page: _____

b. Purchase Price: \$ _____

c. Bought for _____ purpose: (Farming, Timber, Investment, Development, etc.)

d. Value of Improvements, Timber, Allotments, Mineral Rights, Etc. that were included in the
purchase price is estimated as follows:

_____	\$ _____
Description	Value

Taxpayer Remarks: _____

Signature: _____

Position: _____

Firm: _____

Suscribed and sworn to before me this _____ day of _____, 20_____

Notary Public